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ALBERT S.N. HEE

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF HAWAII**

UNITED STATES OF AMERICA,

Plaintiff,

v.

ALBERT S.N. HEE,

Defendant.

CASE NO. CR 14-00826-SOM

**DEFENDANT'S REQUESTED
VOIR DIRE QUESTIONS TO
PROSPECTIVE JURY MEMBERS;
CERTIFICATE OF SERVICE**

**Trial Date: June 23, 2015
Time: 9:00 a.m**

Defendant, Albert S.N. Hee, respectfully requests the Court to propound to prospective members of the jury during the Court's examination of their qualifications, questions relating to the following subject matter:

General Background Information

1. If there are issues or questions that I bring up, and you do not wish to talk about in open court, please let me know, and we can speak to you in private.
2. In what city and neighborhood do you currently live?
3. What high school did you graduate from?
4. What is your current or most recent occupation, and who is your current or most recent employer? Are you a member of a union? If you are unemployed or retired, please tell us that, but also please tell us what field you have worked in for most of your working life.
 - a. What type of business does your current or most recent employer conduct?
 - b. What is your spouse's or domestic partner's current or most recent occupation and employer?
4. Is English your first language? If not, what is your first language, and are you fluent in English?
5. What is your current marital status?
6. Have you or a member of your household ever owned or run a business?
7. Have you or anyone close to you ever worked in accounting, bookkeeping or tax return preparation?

8. Are you familiar with the term "Kuleana?"
9. Do you know what the Hawaiian Home Lands are?
10. Have you or anyone close to you ever worked in the telecommunications industry?
11. Have you or anyone close to you ever worked in real estate or property management?
12. Have you or anyone close to you ever worked in banking or finance?
13. Are you familiar with the term "Big Five" as it relates to Hawaiian businesses?
13. What are your hobbies?

Possible Connections to Law Enforcement

1. Have you or anyone close to you ever been employed by the United States Government, or any state or local Government? If so, when, and what was the nature of the employment?
2. Have you or anyone close to you ever been employed by the Internal Revenue Service, Department of Justice, or any State or local taxing authority?
3. Have you or anyone close to you ever worked for a law enforcement agency? Which agency or agencies? What were your/their duties?

4. Has anyone here or someone close to you ever had any other association with any law enforcement group - either civil or military, including immigration or customs enforcement? This includes doing volunteer work, or even applying for employment with any law enforcement group.

5. Has anyone here thought of pursuing a career in law enforcement? If yes, what happened?

6. Have you or someone close to you ever received training or worked in the field of private investigation?

7. Is there anyone who would give more weight or credibility to the testimony of a witness employed by the Government or a federal law enforcement agent than other witnesses?

Experiences Related to Litigation and the Courts

1. Have you or anyone close to you ever worked in a job related to the law or the courts? If so, where, and what were your/their duties?

2. Do you know any lawyers, judges, private investigators, or people who work in the Courts?

3. Have you or anyone close to you ever been a party, witness, or other interested party in a lawsuit? If so, when, what type of lawsuit, and were you satisfied with the outcome?

4. Have you ever hired a lawyer or law firm for business reasons?
5. Have you ever hired a lawyer or law firm for personal reasons?

Possible Bias or Prejudice

1. Have you or anyone close to you ever been the victim of a crime or scam, whether it was reported to law enforcement authorities or not?
2. Have you or anyone close to you ever worked for, or volunteered for, an organization that promotes victim's rights?
3. Do you have any strong negative opinions of criminal defense attorneys? If yes, would this affect your ability to serve as a fair and impartial juror in this case?
4. Do you have any strong negative opinions of defendants in criminal cases? If yes, would this affect your ability to serve as a fair and impartial juror in this case?
5. In a case where the Government has investigated and brought charges against the defendant, do you believe the defendant is probably guilty?
6. Would the Government's financial problems make it difficult or impossible for you to serve as a fair and impartial juror in a case in which the defendant is accused of defrauding the government?

7. The Government presents its case first. Then the Defendant presents his case. Can you keep an open mind and not make any decisions or form any opinions until after all the evidence has been presented?

8. Do you believe that you could serve as a completely fair and impartial juror in this case without any reservation?

Tax Returns

1. Have you ever prepared your own tax returns?

a. Do you currently prepare your own tax returns?

2. Have you helped someone else prepare their tax returns?

a. Do you currently help anyone to prepare their tax returns?

3. Do you have any negative opinions of people who hire others to prepare their tax returns?

4. Do you have any negative opinions of people who receive advice from an accountant in preparing their tax returns?

5. Have you ever helped the United States Internal Revenue Service, or any State or local taxing authority to investigate a taxpayer?

6. Have you ever known anyone who tried to cheat on their taxes? If yes, please explain.

7. If an accounting firm prepared your tax return and it was wrong, whose fault is it?
8. Have you ever known anyone who did not cooperate fully with a government tax agency during an audit or investigation?
9. Are you familiar with the concept of "tax gap?"
10. Can you give a fair and impartial trial to someone accused of not paying all of the tax that the Federal Government says is due?

Burden of Proof / Willingness and Ability to Follow the Law

1. I will explain the law to you later in greater detail, but generally the way our justice system works is that the Government - the prosecution - has the burden of proof. The prosecution must prove its case beyond what is called a "reasonable doubt." The defendant does not have to prove anything. The defendant does not even have to testify in a criminal case. Instead, the defendant must be presumed innocent until proven guilty.
 - a. Do you believe that this high burden of proof is unfair to the prosecution?
 - b. Do you agree that the government should bear the entire burden of proof in a criminal trial? Are you willing and able to hold the prosecution to this standard?

c. Do you believe that the defendant should have to prove that he did nothing wrong – in other words, that they should be required to prove their innocence, even if the law does not require it?

d. Would the defendant have to testify before you would consider finding him not guilty, even if the law does not require it?

e. Would you form a negative opinion about the defendant if he decided not to testify in his own defense?

2. Do you agree with the requirement that someone must have an intent to break the law before that person may be judged guilty of a tax crime?

3. Do you understand that the statement “ignorance of the law is no excuse” does not apply in a criminal tax case such as this one and that the Government must prove that the defendant intentionally violated the tax law?

Possible Acquaintance with the Parties, Attorneys, Other Jurors, or Witnesses

1. Do you know any of the prosecutors, defense attorneys, the judge or any other court personnel involved in this case?

2. Are you personally acquainted with any of the witnesses or parties in this case?

3. Have you or anyone close to you ever heard of, or had an association with, the defendant, or for any of the following companies: Sandwich Isles

Communications, Inc., Waimana Enterprises, Inc., Clearcom Communications, Inc or the Honolulu Board of Water Supply?

4. Were you acquainted with any of the members of this jury panel prior to being called to jury duty? If yes, how do you know each other?

Final Questions

1. Do you write on any weblogs, also known as blogs, or use any social networking sites, such as Facebook, or Twitter? [Please give a strong admonition against any communication with anyone about the case, and against conducting any independent research.]

2. A number of questions have been directed to the jurors as a group. Does anyone want to change a response, or do you think we may have missed one of your responses?

3. Is there anything I failed to learn about you that might influence your ability to be a completely fair and impartial juror for the defendant?

Respectfully submitted,

HOCHMAN SALKIN RETTIG TOSCHER
& PEREZ. P.C.

Dated: June 5, 2015

BY : /s/ Steven Toscher
STEVEN TOSCHER, ESQ.

Attorneys for Defendant,
ALBERT S.N. Hee